G. R. S. 55

Previous references

d-7 100 - 1695
d 3-3-1905

1907
(Municipal)

File No 682-06

Serial Nos. 142

Later references

Jud 203 -09 (1-6)
Jud (304-10(1-5)
Jud 109 - 24 - (29 - 30)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 142

Part B for August 1907

SUBJECT

Municipal taxation of the Students' Hostel at Bangalore -

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1 From the Addl Bangalore Cantonment Committee No. 3007 of 06 soliciting instructions as to whether Students' Hostel, Orphanage & Boarding schools can be exempted from payment of municipal taxes under the new Regn

2 To Addl Mil Comm, Bangalore
" Comptr, Chief Engr, Mg
Ed Dept, Principal Central College
Addl Mil Comm, Bangalore

} No. 1906-11 of 28/8/07 Govt state that they are inclined to exempt municipal taxes in accordance with the order of the 23rd March 1907 exempting the Central College Hostel from taxation be cancelled the charge entered being borne by the Ed Dept

G.R.S. 11]

1906-07

GENERAL AND REVENUE SECRETARIAT

(Ml.)

NOTES

File No. 52 2-06

FILE HEADING

Municipal taxation of the Students' Hostel at Bangalore

From

The President, Bangalore City Munl Council

No. 309 Dated 8.6.'07 Received 11.6 '07

Diary No 6234 | Enclos — Spare Copies. — | Serial No 1

BRIEF ABSTRACT OF LETTER.

Solicits instructions as to whether Students' Hostel and Orphanage and Boarding Schools which are used for residential purposes can be exempted from payment of taxes under the new Municipal Regulation

NOTES AND ORDERS

The President solicits instructions in the matter with reference to proviso (a) to section 59 under which "no tax other than a special sanitary cess or a water-rate shall without the express consent of Govt

Notes—First sheet.

GPS —30,000—20-3-05

G.R.S. 12]
General and Revenue
Secretariat.

ML File No. 542 of 1906

Serial No

"be leviable in respect of any build-
"ing or part of any building be-
"longing to Govt and used solely
"for public purposes and not used
"or intended to be used for purposes
"of profit, or in respect of any
"building or part of a building ordi-
"narily used as a place of public
"worship or used for Charitable but
"not residential purposes"

2 The Students' Hostel, though used for residential purposes, are Govt buildings used solely for public purposes and not used for profit, and seem therefore entitled to exemption under the new Regulations. The Orphanage and Boarding schools are no doubt Charitable institutions, but the buildings ~~which are Govt~~ used for residential purposes ~~seem~~ to be liable to Annual taxes other than the Cess under the Water-rate.

As per Govt order of the 1st March 1906
S

Submitted for orders of the Secretaries' the 1st Connecter

ML
15/6/07

3228
21-6-07

20/6/07

With all due deference to the orders passed under the old system

Govt—Central Sheet

GPB—1,000—18-1-07

NL File No. 542 of 1906

Serial No

It seems to me that as (or where) Colleges Hostels, Orphanages and Boarding schools are used for residential purposes not free of charge they are liable to pay municipal taxes and should not be exempted - The charge should be debited along with other charges for the maintenance of these institutions - [Exemption of this kind make a big hole in the Municipal income] VMS 26/6/07

In the case of boarding there is no such exemption VMS

(Jeevan) SMB 27/6 Submd to Dewan also for advice as it is proposed to cancel an order once passed

5203 25/6/07

Submt to His Highness for Cancellation of order 27/6

[illegible]

NOTE—Contn sheet

Submitted to His Highness

On a representation made by the Principal of the Central College in November 1903, that the College Hostel should be exempted from Municipal taxation, the late Dewan in his order dated 16th March 1904, sanctioned such exemption and orders were issued accordingly in Proceedings No 3618-21/L.F 100-95, dated 23rd March 1904

The President of the Bangalore City Municipality in his letter dated the 8th June 1907, points out that under section 56(a) of the new Municipal Regulation, buildings used solely for public or charitable purposes, but not used for residential purposes, are exempted from taxation, and as the College Hostel Orphanages and Boarding Schools in the City are also used for residential purposes, he solicits orders as to whether the exemption which such institutions have hitherto been enjoying may be continued under the new Regulation.

The First Councillor is of opinion that the College Hostels, Orphanages and ~~Boarding~~ Boarding Schools are used for residential purposes, not free of charge for such residence, they are liable to pay municipal taxes and should not be exempted

I agree with the First Councillor, but as the matter involves the cancellation of an order passed by the late Dewan, I submit the papers for His Highness' orders

1/8/1907

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Cancellation of the order dated 15th March 1904 authorizing the exemption of the College Hostel, Bangalore, from Municipal taxation

Order

Approved

5/2/07

G R S. 12]
General and Revenue
Secretariat

File No 542 of 1906

Serial No

Draft order submitted Nothing has been said in the draft as to which Deptt: should pay the taxes in the case of Govt: buildings, as that point is pending orders in connection with the location of the Engineering College and the premises of the Eye Infirmary.

9/8

9/8/07

Also Br II whether such taxes should be paid by the P.W.D. or the Edn: Deptt: under the Hostel entry.

15/8

Branch II

15/8/07

Submitted

16.8.07.

The charge shd be borne by the Education Dept

Please see art 98(0) T.C.

Yes (16.8.07)

Plan Geo: office Park Lower (Mul Cpl 3-07)

H bens 16/8/07

41 H—10,000—18-1-07

D10239

BM 109]

OFFICE OF THE MUNICIPAL COMMISSION

No 300

City, Bangalore, 8th June 1907

ML 5242-06

SC 1

From

THE PRESIDENT,

unicipal ~~Commission~~ Council,

Bangalore City

To

The Secretary to the Government of H H the Maharaja of Mysore,

General and Revenue Departments,

Bangalore

SIR,

T

Adverting to Government Proceedings No 3618-21/ L.F.100-95 dated the 23rd March 1904, directing the Bangalore Central College Hostel being exempted from payment of Municipal Taxes, I have the honor to state that, under Section 59-X(a), buildings used solely for public or charitable purposes but not used for residential purposes are exempted from payment of tax --

Since such buildings as the College Hostel and Orphanage and Boarding Schools, though used for public purpose, are nevertheless utilized for residential pur -poses, it is not clear whether such institutions which are now enjoying the exemption can be allowed to do so under the new Regulation

I therefore request the favor of your instructions in the matter

I have the honor to be

Sir,

Your most obedient servant,

for President

KV

[R.S. 28]

File No 342-07
Serial No 2

Diary No. of letter replied to 10239

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mis.)

Dated, the 9th Aug. 1907 1907

Date of issue 24 8 07

Signed by [illegible]

READ— Govt Proga. No. 3648-21 dated the 28th March 1906 directing that the Central College at Bangalore be exempted from payments of Municipal taxes.

UNDER REFERENCE TO—

2) Letter No 300 dated the 8th June 1907 from the President of the Bangalore City Municipal Council, soliciting information with reference to the above order whether Students' Hostel

over

SUBJECT

Orphanage and Boarding Schools, which are used for residential purposes, can be exempted from payment of municipal taxes under the new Municipal Regulation.

Order thereon 1906-11 / MC542-06 — Dy 28.8.07

Government Considers that where College Hostels, Orphanages and Boarding Schools are used for residential purposes not free of charge for such residence, they are liable to pay Municipal Taxes, and accordingly directs that the order of the 23rd March 1902, exempting the Central College Hostel from taxation be Cancelled, and that the

2) The charge involved should be borne by the Edn. Deptt under Sub 9 (c) of

10239

3

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form)

of the Civil Account Code.

~~[illegible] the [illegible] of the Code and [illegible]~~

Typed 26/2/17

Print-

CSB Chief Secy 27/2/17

HB 20/8/07

To,

The Presidy, Municl Council
Bangalore City.
a Comptroller
a Chief Engr
a D. S. of Edn
a Principal, Central College
a Presidy, Municl Council
Mysore City.

Again Typed
HR 27/8
27/8

MGCPB—30,000—5-4-05